



Local Government (Scotland) Act 1966

1966 CHAPTER 51

PART II

RATES

Rating of unoccupied property

^{F1} 24 Unoccupied lands and heritages.

.....

Textual Amendments

^{F1} S. 24 repealed (1.4.2023) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), ss. 19(2), 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)

[^{F2}24A Lands and heritages partly unoccupied for a short time.

- (1) If it appears to the rating authority that part of any lands and heritages included in the valuation roll is unoccupied but will remain so for a short time only, the authority may request the assessor to apportion the rateable value between the occupied and unoccupied parts and on being thus requested the assessor shall apportion the rateable value accordingly.
- (2) As from whichever is the later of the following—
 - (a) the date on which lands and heritages the rateable value of which has been apportioned under subsection (1) above became partly occupied;
 - (b) the commencement of the financial year in which the request under that subsection relating to those lands and heritages was made,until whichever of the events specified in subsection (3) below first occurs, the value apportioned to the occupied part of the lands and heritages shall ^{F3}... be treated for

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rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll.

- (3) The events mentioned in subsection (2) above are—
 - (a) the reoccupation of any of the unoccupied part;
 - (b) the end of the financial year in which the request was made;
 - (c) a further apportionment of the value of the lands and heritages taking effect under subsection (1) above;
 - (d) the lands and heritages to which the apportionment relates becoming completely unoccupied.

^{F4}(4)

- (5) Notwithstanding paragraph (b) of subsection (3) above, if it appears to the rating authority that the part of the lands and heritages which was unoccupied at the date of an apportionment of the rateable value thereof under subsection (1) above has continued after the end of the financial year referred to in that paragraph to be unoccupied but will remain so for a short time only, the authority may direct that the apportionment shall continue to have effect for the next financial year; and subsections (2) [^{F5}and (3) (a), (c) and (d)] above shall have effect in relation to that year accordingly.

^{F6}(6)

- (7) In this section “ financial year ” has the meaning assigned to it by section 96(5) of the ^{M1} Local Government (Scotland) Act 1973.]

Textual Amendments

F2 S. 24A inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), **Sch. 1**

F3 Words in s. 24A(2) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(3)(a)**, 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)

F4 S. 24A(4) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(3)(b)**, 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)

F5 Words in s. 24A(5) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(3)(c)**, 44(2); S.S.I. 2022/23, reg. 2

F6 S. 24A(6) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(3)(d)**, 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)

Marginal Citations

M1 1973 c. 65.

^{F7}**24B Certain lands and heritages to be treated as unoccupied.**

- (1) For the purposes of [^{F8}section 24A] of this Act, [^{F9}a part of lands and heritages] shall be treated as unoccupied if, apart from this section, [^{F10}the part] would fall to be treated as occupied by reason only of there being kept on the [^{F11}part] plant, machinery or equipment—
 - (a) which was last used on the [^{F12}part of the lands and heritages when it was] last in use; or
 - (b) which is intended for use on the [^{F13}part].

^{F14}(2)

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^{F14}(3)

^{F14}(4)]

Textual Amendments

- F7** S. 24B inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F8** Words in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(i)**, 44(2); S.S.I. 2022/23, reg. 2
- F9** Words in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(ii)**, 44(2); S.S.I. 2022/23, reg. 2
- F10** Words in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(iii)**, 44(2); S.S.I. 2022/23, reg. 2
- F11** Word in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(iv)**, 44(2); S.S.I. 2022/23, reg. 2
- F12** Words in s. 24B(1)(a) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(v)**, 44(2); S.S.I. 2022/23, reg. 2
- F13** Word in s. 24B(1)(b) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(vi)**, 44(2); S.S.I. 2022/23, reg. 2
- F14** S. 24B(2)-(4) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(b)**, 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)

25 [^{F15}Newly erected, altered etc. buildings: completion notices].

- (1) The provisions of Schedule 3 to this Act shall have effect, for the purposes of [^{F16}any scheme under section 3A of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 which provides for the rates leviable in respect of lands and heritages to be reduced or remitted by virtue of the lands and heritages being unoccupied], with respect to ^{F17}... the treatment of newly erected and altered buildings and the other matters there mentioned.

^{F18}(2)

^{F19}(3)

^{F19}(4)

^{F19}(5)

Textual Amendments

- F15** S. 25 heading substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(6)**, 44(2); S.S.I. 2022/23, reg. 2
- F16** Words in s. 25(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(5)**, 44(2); S.S.I. 2022/23, reg. 2
- F17** Words in s. 25(1) repealed (1.4.1995) by 1994 c. 39, s. 180(1)(2), Sch. 13 para. 67(2), **Sch. 14**; S.I. 1994/3150, art. 4(c)(iv)(d), **Sch. 2**
- F18** S. 25(2) repealed by Local Government (Scotland) Act 1975 (c. 30), **Sch. 6 Pt. II para. 34(a)**, Sch. 7
- F19** S. 25(3)(4)(5) repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1966,
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